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ABSTRACT

This handbook was prepared in response to a 1978 New York State Supreme Court decision which ruled that the funding of education in New York violated the equal protection clause and the education clause of the State Constitution. The Court instructed the State Legislature to enact a more equitable way to finance public education. Written for the general public, the handbook explains the State's current system of school funding, demonstrates why the system is not adequate, and presents some alternatives to old policies. (Author/MK)

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A CITIZEN'S GUIDE TO THE NEW YORK STATE SCHOOL AID FORMULA

1980-81

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CITIZEN'S GUIDE

TO THE

NEW YORK STATE

SCHOOL AID FORMULA

1980-81

by

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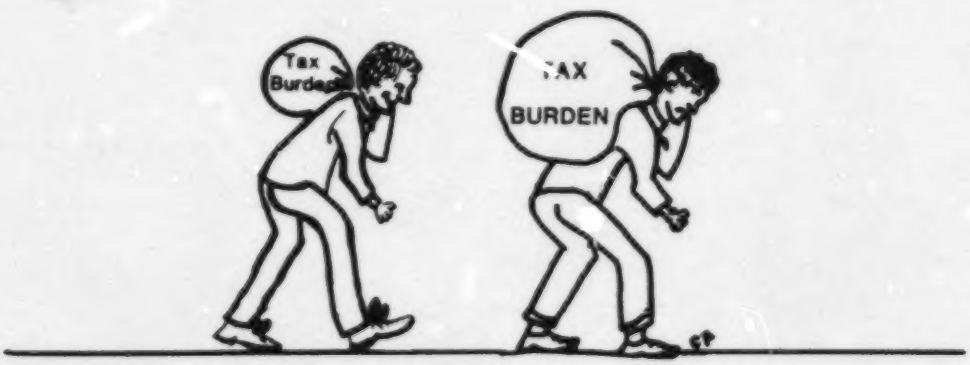
What Is the Fairest Way to Finance Our Public Schools?

In New York State and across the nation, this question is being asked with increasing urgency.

Parents, taxpayers, educators and government officials are concerned that our public schools are not providing children with equal educational opportunity.

Because some schools have more money to spend, they can buy more books and equipment, more and better-trained teachers, guidance counselors, librarians, curriculum specialists and remedial instructors, for example. Meanwhile, other students cope with old books, obsolete equipment, inadequate facilities and large classes. School districts in New York State spend anywhere from about $1,000 per pupil to over $6,000 per pupil!



To compound this inequity, taxpayers who are supporting our schools are being treated unfairly, also. Those districts with the most costly school programs are not necessarily those with the highest tax rates. In some districts, residents are taxing themselves at very high rates, and yet they are unable to raise as much money for schools as residents of wealthier communities.

So, both the taxpayers and the students in those districts are being short-changed -- the taxpayers with an unfair tax burden and the children with unequal educational services.

In fact, the situation is so inequitable that 31 school districts challenged its constitutionality in a court of law. The outcome? In June 1978 in a case called Levittown vs. Nyquist, a State Supreme Court judge declared that the funding of education in New York State violated both the equal protection clause and the education clause of the State Constitution. And, since education is a constitutional responsibility of the State, the judge instructed the State Legislature to enact a better way to fund public schools.

So the question of fairness in school finance must be resolved. We must find a better way to fund public education. This question must be answered not only by government, but also by taxpayers, parents, workers and business owners who have a stake in the future of New York. This booklet is intended to help you understand and participate in that decision making. It will explain how our current system of financing education works, what's wrong with it, and what some of the alternatives are. When you are finished reading this book, we hope you will tell your state representatives what you think should be done to obtain fair treatment for children and taxpayers in New York State.

How Do We Pay for Our Public Schools?

Funds for public schools come from three levels of government:

the federal government contributes about 3% or $300 million.

the state government contributes about 40% or $4 billion.

local school districts pay for the remaining 57% or $5.7 billion.

The Local Role

As you can see, the amount of money schools can spend depends primarily on the local tax revenues of the community. These tax revenues come mostly from property taxes.

Each year, local school boards decide how much money they will need for the following year to run the schools, and they make up a school budget. In some districts, the voters must approve the budget; in others only the school board need adopt it. Some city school districts must submit their budget request to their city councils.

After they estimate how much federal and state aid to expect, the rest of the budget must be raised from local taxes.

Total Budget	−	State & Federal Aid	=	Local Revenue Needed

On the basis of this budget, a tax is levied on all real estate property in the district. This includes houses and apartment buildings, stores, factories and office buildings, farms and empty land. Landlords pay property taxes and include this expense in the rents they charge to tenants.

The school board or the city council sets a tax rate depending on how much property there is to tax and how much money is needed.

Tax Rate X Property Value = Local $ Collected

The more total property value in the district, the lower the tax rate can be to raise the same amount of money.

For instance, if District A has ten million dollars ($10,000,000) worth of property and it needs to raise one hundred thousand dollars ($100,000) for its school budget, it can levy a tax of ten dollars on every thousand dollars of property value.

If District B has twice as much property value or twenty million dollars, it has to tax its property owners only half as much, or five dollars on each thousand dollars of property, to raise the same hundred thousand dollars.

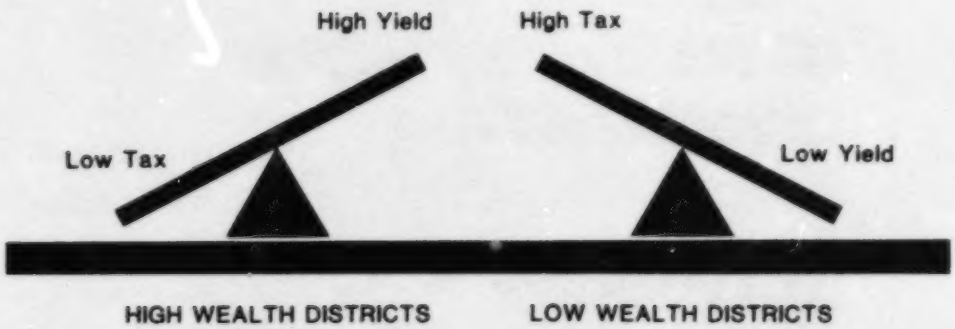
	Property Value		Tax Rate		Total $ Collected
District A	$10,000,000	X	.010	=	$100,000
District B	$20,000,000	X	.005	=	$100,000

Therefore, District B can make half the tax effort and receive the same yield as District A.

Similarly if District B chose to, it could tax itself as heavily as District A does and raise twice as much money to spend on its schools.

How does this work out in real life? In New York State, the distribution of property values is even more inequitable than our imaginary districts above. Some districts have many businesses, shopping malls, factories or utility plants to tax; others have only farms or small homes.

In New York State property values range from $691,789 per pupil to $15,712 per pupil,* a ratio of 46:1. The wealthier districts with less tax effort can spend far more than the poor districts.

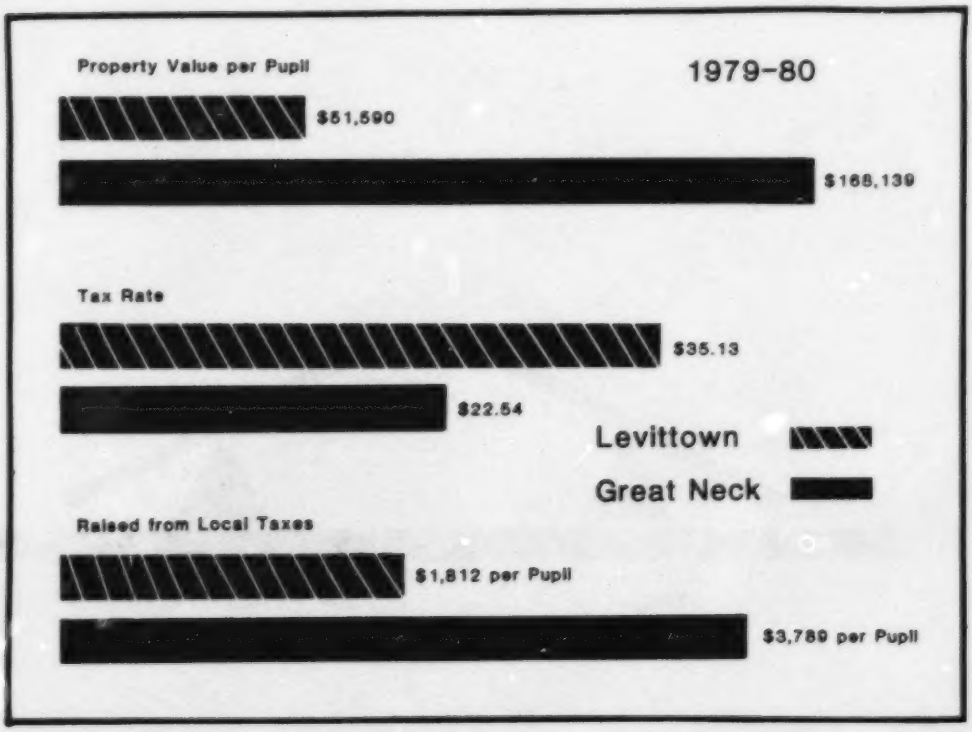


* In order to adjust for the different sizes of school districts, we usually compare how much property value there is for each student in the district.

For example, let's look at two school districts in Nassau County. Levittown has many small homes with few valuable business properties. Its property value per pupil is $51,590. With an extremely high effective tax rate* of $35 per thousand dollars of value, it can raise $1,812 per child.

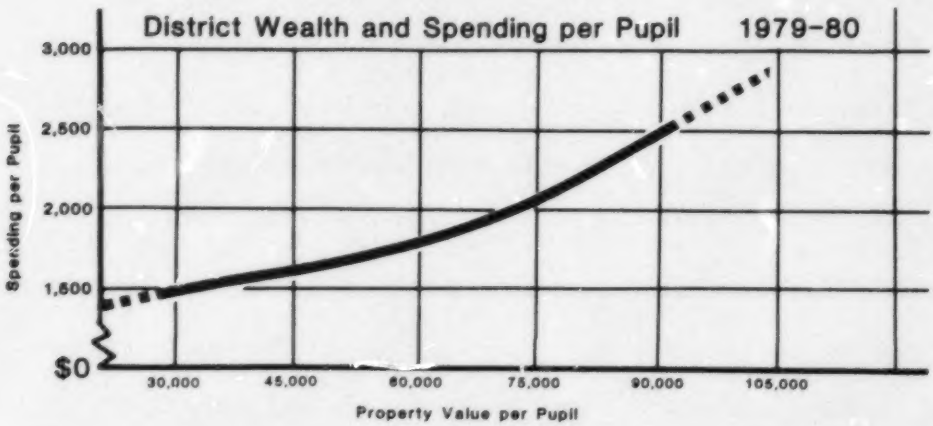
In nearby Great Neck, which has expensive homes and shopping malls, the property value per pupil is $168,139. A tax rate of $22.54 enables the district to raise $3,789 per pupil.

The chart below illustrates the relationship between property values, tax rates, and local school funds in the two districts.



* The effective tax rate is calculated according to the full market value of property, not the assessed value.

Research has shown that there is a direct correlation between the wealth of a district and its per pupil expenditures. The wealthier the district, the more it spends on its students, as illustrated in the graph below.



Therefore, the kind of education children receive in New York State depends on where they live. It was this relationship between district wealth and school expenditures that Judge Smith declared to be unconstitutional.

Of course, we know that a school district's <u>needs</u> may vary, too. Some school districts have more children who are handicapped or who need remedial tutoring or instruction in English. Big cities, for example, which often have a great deal of valuable property to tax, also have very high educational expenses because of their concentration of students with special needs. The judge did not say every school should spend the <u>same</u> amount of money on each child. He recognized that spending differences related to differing <u>needs</u> are necessary and desirable. What he did say was that *spending differences that are purely a function of wealth are a violation of the rights of students and taxpayers alike.*

The State Role

New York State has tried to use its resources to "make up" for the differences in wealth and needs of the state's 700+ school districts. That is, one purpose of state aid to education is to "equalize" the ability of all school districts to pay for their schools. However, as we have seen in the graph on page 7, it has not been very successful in achieving this goal, since school expenditures remain largely a function of a district's wealth. For example, let's look again at our cases of Great Neck and Levittown to illustrate the failure of state aid to equalize school expenditures. Levittown gets much more state aid than Great Neck, but not enough to offset Great Neck's local wealth advantage.

Local Revenue	+	State Aid	=	Per Pupil Expenditure
Great Neck	$3,789	+ $ 440	=	$4,229
Levittown	$1,812	+ $1,208	=	$3,020

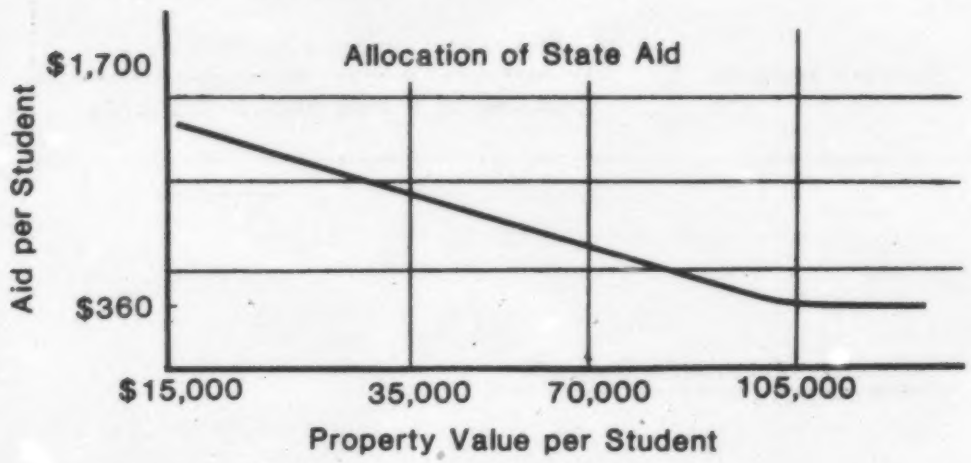
Why is this so, despite the equalizing intent of state aid? The answer lies in the formula that determines how state aid to education is distributed among the school districts. The formula has many shortcomings that prevent it from being entirely equitable.*

The purpose of state education aid is to share in the costs of providing a basic education for every child. The equalizing function is carried out by having the State assume a larger share of these costs for a poor district than for a wealthy district.

* Actually, there are several formulas for the distribution of aid for different school uses. For example, separate grants go for textbooks, construction and transportation. But the biggest portion of state aid to education is devoted to general operating expenses like salaries, supplies, etc. This operating aid is what we will examine.

The Relationship Between Aid & Wealth

State operating aid is distributed in inverse proportion to wealth. That is districts with a small tax base (property-poor districts) get more aid than property-rich districts. It is assumed that wealthier districts have a greater ability to pay for schools on their own because they have more property to tax. The graph below illustrates how the amount of state aid declines as district wealth increases.



The Wealth Measure

Therefore the "wealth" of a district is the major determinant of the amount of aid it receives. This means that the way the state measures a district's wealth is crucial to how much money the district will get. If the wealth measure is not a good one and it overstates the real wealth of a district (in other words, makes it look wealthier than its real ability to pay) then the district will get less aid than it should. The result will be an unfair burden on the taxpayers to make up for the loss in aid, or an unfair deprivation of educational services for the children in the district.

Let's look at how the state aid formula measures a district's wealth. There are two factors in the wealth measure:

1. Property Value
2. Number of Students

In the formula, the total property value in the district is divided by the number of students to determine the amount of wealth supporting each child in public school. The formula looks like this

$$\text{District Wealth} = \frac{\text{Full Value of Taxable Property}}{\text{Number of Public School Students}}$$

Let's examine each factor individually.

1. Full Value of Taxable Property

Property values are considered a good indicator of ability to pay because local school revenues come from property taxes. However, there are several problems with using property value as the sole indicator of a district's wealth.

Problem #1

The determination of property values is based on assessments (or estimates of value) that are not uniform throughout the state. Although the state applies an "equalization rate" to try to make all assessments comparable to one another, this system is not too accurate. Consequently, the property in some districts may be overvalued or undervalued in relation to other districts.

Problem #2

The value of a person's property may not reflect his or her real ability to pay school taxes. Especially in times of inflating real estate values, the current full market value of a taxpayer's home may be disproportionate to his income or available cash. Since people can't be expected to sell their homes in order to pay their taxes, they pay their taxes out of their income. Therefore, some people argue that an income measure ought to be included in measuring a district's wealth.*

Problem #3

A district's wealth or tax base supports many other municipal services besides schools. Police, fire, sanitation, and social services costs must all be paid from local taxes. By measuring a district's ability to pay school taxes according to its property wealth, the formula assumes that all districts can devote the same proportion of their budgets to education. But some city districts claim to have an excessive burden of non-education services that they must fund from their taxes, leaving less of their wealth to support schools. This is called "municipal overburden."

Problem #4

As everyone knows, the cost of living varies in different regions of the state. Similarly, the costs of providing educational services differ. Construction costs, power, salaries, etc. tend to be higher in metropolitan areas,

* In 1980-81, low-income school districts will receive a small amount of supplemental aid, but this is not part of the operating aid formula.

and yet there is no adjustment in the state aid formula for these regional cost differences.

2. Number of Public School Students

Counting students is not as simple as counting heads. There are many ways to "count" children, and the resulting number can radically change how wealthy a district appears to be. (Remember: the property wealth is divided by the number of students to determine a district's wealth. The more students, the bigger the divisor, and the less wealthy a district will measure. On the other hand, if the number of students is understated, the district will look wealthier than it really is.)

There are several problems with the student count:

Problem #1

Some people argue that wealth ought not to be divided by the number of public school children but instead by the number of all students (including private and parochial schools) or even by the entire population of the district (including adults). They point out that districts with a small proportion of public school children are made to look unfairly wealthy by such a small divisor since their property tax base must be used to support all the people who live in the district.

Problem #2

The number of students as counted in the formula refers to those students in average daily attendance -- that is, the

number who actually attend school regularly. When students are absent, they are not counted. This measure tends to put at a disadvantage those districts with low attendance rates by understating the number of pupils they must be prepared to serve. These districts, mostly the big cities, argue that they must provide classrooms, teachers and supplies for all those children enrolled at the beginning of the year. Furthermore, chronic absentees are actually more costly to educate, not less so, because they usually need special remedial help to catch up.

Problem #3

Because it is more expensive to educate some children than others, certain groups of children count as more or less than one in the formula. This is called "weighting." For instance, a child who attends half-day kindergarten is counted as .5; secondary school students and students whose reading grades are significantly below grade level are counted as 1.25. Handicapped students are weighted according to the special services they require.

Many educators claim that some of these weightings do not accurately reflect the real extra costs of educating certain children. For instance, there is no weighting at all for bilingual students. Furthmore, it has been very hard to document the costs of providing handicapped children with the services they need. Inadequate weightings most hurt districts with large numbers of these special students.

The pupil count has double significance in the state aid formula. First, as we have seen, it determines the wealth measure and therefore the amount of aid a district receives for each pupil. Second, the amount of aid for one pupil is multiplied by the total number of pupils to calculate the total aid that the district will receive.

Aid per Pupil X Number of Pupils = Total Aid

So, it is very important that the number of pupils be a fair count.

Expenditure Ceiling

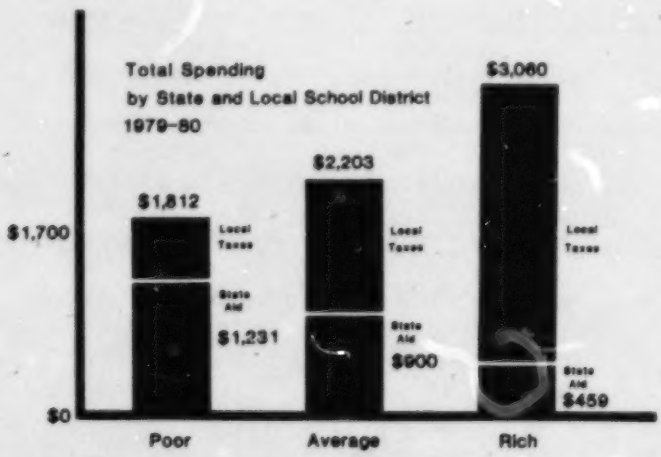
As we have seen, if the wealth measure is inaccurate, the distribution of state aid will be inequitable. The wealth measure, then, is one weakness of the state aid formula.

However, there is a more important reason for the failure of state aid to more nearly equalize educational expenditures.

We have seen that the state will share basic education costs with the local districts. But the state does not share in all costs. It shares in costs only up to a ceiling amount. In 1980-81, the state will share in per pupil expenditures of up to $1,700 per pupil. At most, the state will pay 90% of this total expenditure

to the poorest districts.* However, there is no requirement that districts actually spend the ceiling amounts in order to receive aid.

The problem with this expenditure ceiling is that most districts spend much more than $1,700 per pupil. In fact, the average per pupil expenditure for 1980-81 is projected to be about $2,500. All expenditures above $1,700 are funded entirely with local taxes. To put it another way, there is no equalizing state aid to offset the ability of wealthy districts to spend over $1,700. The chart below illustrates the sources of funds for districts of varying wealth. As you can see, although state aid decreases, spending increases with increased wealth. As the wealth increases, so does the portion of its expenditures supported by local funds.



* This $1,700 ceiling is divided into two "tiers." For the first $1,600 spending tier, the state will pay 49% to a district of average wealth, and the locality pays the other 51%. (Average wealth in 1980-81 is $69,300 full property value per pupil.) This is called the "aid ratio." Districts of above average wealth receive a smaller state share; poorer districts receive a larger share.

For the next $100 of spending (Tier 2) the state pays $20 to an average wealth district. Only districts which have a full value per pupil of less than $86,625 are eligible for Tier 2 aid. Therefore, its effect is to aid low-wealth districts.

Exceptions to the Formula

Despite its weaknesses, the state aid formula would work better to equalize districts' ability to pay for schools if it were not for certain exceptions to the formula that diminish its equalizing ability. In fact, only 317 districts in 1980-81 received aid under the formula, less than half of all major districts in the state. Most of the others fall under one of the following aid categories:

1. Flat Grant As you may have noticed in the graph on page 9, the amount of state aid decreases as wealth increases until a certain level of wealth is reached. Above $105,000 of property value per pupil, the state aid level remains constant. That is because every district is guaranteed a minimum payment of $360 per pupil regardless of its wealth. This minimum guarantee or "flat grant" is often called "anti-equalizing" or dis-equalizing because it gives wealthy districts aid to which they would not be entitled under a pure equalizing formula. In 1980-81, most "flat grant" districts, however, found it even more advantageous to collect aid under a decreasing aid provision.

2. Decreasing Aid Protections - Previously called "save harmless" guarantees, these provisions protect districts whose aid would decline under the formula because of either declining enrollment or increasing wealth. One of these provisions guarantees a district the same total aid it received the previous year. Another allows districts whose aid is scheduled to be cut to receive up to 8% per pupil over its formula allocation.

Many argue that there is justification for this approach because schools cannot cut costs in exact proportion to the loss of students.* However, the net effect of these provisions is that districts currently of the same size and wealth may receive very different amounts of aid depending on their prior allocations.

3. Caps - A third restriction on the formula limits to 13% the increase in aid a district can receive in one year. Unlike the exceptions above, this provision means that some districts will receive less aid than they would be entitled to under the formula, rather than more. Caps often diminish the benefits of new formula reforms on low wealth districts.

* This has been likened to a family of four trying to reduce its living costs by 25% when one member leaves. Because certain costs such as rent and heat are fixed, this is not always possible. In schools the task is made more difficult by the distribution of students among classes and grades. Money cannot be saved until enough students leave to eliminate an entire class, and thus a teacher.

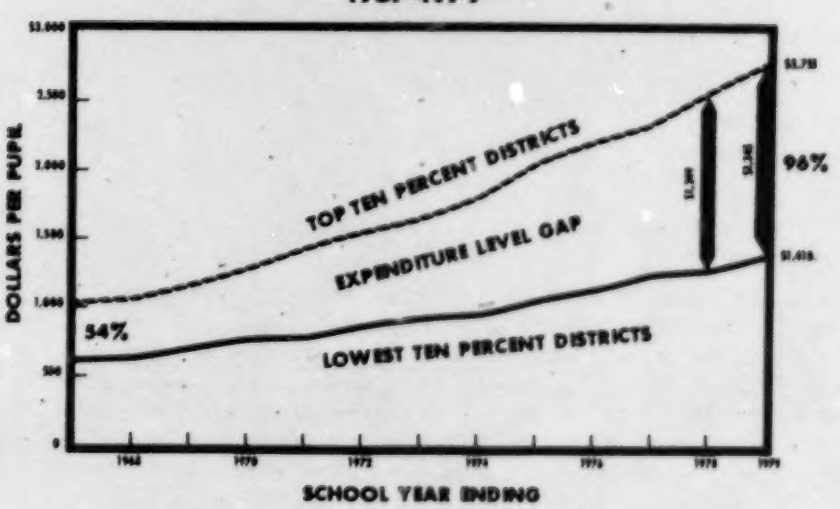
Changing the State Aid Formula

Now that we see how the state aid formula works and its effect on equality of educational opportunity, what can be done to give both children and taxpayers a fairer deal?

Educators, "blue-ribbon" citizen panels, and government officials have been studying this issue for many years. Twenty-five other states in the U.S. have reformed their systems of financing education to provide greater equity -- some because of court orders like New York's, and others of their own volition.

In New York, parents, teachers, school board members, and administrators, as well as representatives of big cities, suburbs, rural districts, political parties, the governor, the Board of Regents -- all make recommendations for changes in the state aid formula each year. Nevertheless, as illustrated in the graph below, the gap between high-spending and low-spending districts continues to widen.

EXPENDITURES PER PUPIL
10th AND 90th PERCENTILE DISTRICTS
1967-1979



Since the 1978 court decision there is increasing pressure to make more substantial improvements. In response, the Governor and the Regents appointed a Special Task Force on Equity and Excellence in Education to recommend to the legislature a new system of funding public education. Its members are trying to devise a formula that is constitutionally equitable, fiscally sound and politically acceptable.

Although all of these criteria probably must be met, it is not an easy task. In order to increase equity we must:

a) diminish the relationship between spending and wealth; and

b) narrow the differences in spending among school districts.

However, the solution must not cost the state or local school districts too much money, as this would be neither fiscally sound nor politically acceptable.

Ultimately, all divergent interests must come together in a solution. The needs of children, claims for local autonomy, and state and local budgets must all be taken into consideration. Cities must be enabled to provide for their diverse populations. Needy taxpayers must be relieved. The special needs of each special group or region must be addressed.

The Policy Choices

It is possible to devise such a solution. Technicians and statisticians can design a formula that is equitable. But we, the parents and the taxpayers, must first make the policy decisions. We must decide what's most important to us, and where we are willing to compromise in order to give everybody a fair shake. Here are some of the questions we must consider.

1. Should the state determine minimum, maximum or uniform expenditure levels for each child's education?

   In order to narrow spending disparities, many people say that some sort of limitations must be set on what districts spend for schools. To bring low-spending levels up, the state could establish a minimum floor that every district must spend, and require a minimum tax effort of every district to raise that amount of revenues. Spending above that level could be entirely up to the local district, or it could be <u>restricted</u> to a maximum amount above the basic level, or the state could <u>forbid</u> any spending above that basic level. The last approach would, of course, achieve the greatest equality of educational expenditures but might compromise educational excellence and local control in some highspending districts.

2. To what extent should the state share in education spending?

   Some have suggested that the only way to achieve true equality statewide would be for the state to fund all education costs, or at least a much larger proportion than it funds now. Another approach would be to have the state contribute <u>nothing</u> in the wealthiest districts and a much larger portion of spending in the poorest districts. The state role in the funding of the costs of

special student needs has also been questioned since these costs may sometimes place extraordinary burdens on some districts. Are these children appropriately the responsibility of the community in which they happen to reside or of the state as a whole?

3. Should the amount a district can spend be entirely dependent upon its own tax effort?

   In other words, if a district wants to tax itself at a high rate, should the state then enable it to spend more than districts which choose lower tax rates? This approach gives taxpayers equal yield for equal effort. It makes the quality of the children's education dependent on the desires and tax efforts of the district's taxpayers instead of their wealth. However, it does not provide an equal level of educational services for all children of the state.

4. If the state increases aid to a district, should the district be required to increase its school spending proportionately or should it be allowed to reduce its local taxes?

   One fear of those seeking more equal school expenditures is that giving additional aid to low-spending districts may not result in increased spending. Therefore, it has been suggested that all increased state aid to education should actually be used for increased school spending and not for local tax cuts.

5. What measure of district wealth would be most fair?

   Income could be considered in addition to property wealth, instead of property wealth, or not at all.

6. What method of counting students should be used?

All students who are registered for school could be counted or the count could be limited to those who attend regularly. A combination of the two counts could also be used. If enrollment is used, other incentives for districts to improve attendance could be used. Should districts be "saved harmless" against enrollment declines? For how long? Instead of being saved harmless, districts could be allowed to count students on the basis of an average enrollment over a prior number of years, instead of only the most recent year, in order to cushion the impact of enrollment decline.

7. Should aid be adjusted to compensate for higher regional prices or for excessive non-educational municipal costs?

Since higher costs tend to predominate in areas with higher spending, regional cost adjustments would tend to direct aid to high spending districts. However, such a provision may help offset other cuts in aid to these districts.

If other municipal costs are an important factor in a district's ability to support schools, should these be addressed in the school aid formula or in some other kind of aid to those overburdened municipalities?

8. Should districts share their tax bases?

One cause of the differences in school district wealth is the location of valuable commercial or industrial facilities in certain districts and not in others. Should the revenues from these properties be distributed among surrounding school districts as well, or even statewide?

9. How can school financing foster educational quality?

   Some people believe that more money will not automatically produce a better education. Should aid be granted for specific enrichment programs? Should districts be rewarded financially for test score improvements? Should stringent standards for programs or for performance be established?

10. Should the state relieve exceptional tax burdens on the needy?

    If increased taxes are needed to fund a new state finance system, some low-income persons may be excessively burdened. This happens especially to low-income persons living in generally wealthy districts. Most current tax reduction programs are for the elderly only and are financed by the local district, thus increasing the taxes of other taxpayers in that district. Should the state instead pay this cost and should the program be extended to other low-income persons?

These are some of the issues and alternatives that will be considered by New York State in the months and years ahead. As you can see, they are not easy questions to resolve, but they are questions which we can all ponder. And since your legislators are facing the same questions, they want to hear your opinions. Whether or not you have any specific recommendations, the most important thing to tell your elected representatives is that you want a school financing system that gives all children equal educational opportunity. New York State must address this issue of basic fairness right away!

What You Can Do

* Learn how the state aid system affects your schools.
* Discuss the issues with your school and government officials.
* Share this booklet with your friends and neighbors.
* Join a local school or community organization.
* Tell your state legislators what kinds of changes you would support.

WHAT IS THE EPP?

The Educational Priorities Panel is a coalition of 25 civic and parent organizations concerned about public education in New York City. Its major goal is to see that education funds are used most effectively for the benefit of children in the classroom.

REPORTS AND PUBLICATIONS

A Citizen's Guide to Title I, ESEA, 1979
(English and Spanish)

A Citizen's Guide to the New York City School Budget, 1980
(English and Spanish)

The EPP: What It Is and What It Has Accomplished

Annual Critiques of the Chancellor's Budget, the Executive Education Budget and the Program to Eliminate the Gap

Budgeting and Resource Allocation at CUNY, 1980

Help Wanted: A Management Study of Public Vocational Education in New York City, 1980

Empty Desks at School: Improving Attendance at New York City Public Schools, 1980

When A School Is Closed, 1980

In Preparation:

Studies of:
School Bus Contracts
Management of Eight Community School Districts
Special Education

Also available to accompany this publication:

A Fair Shake for Kids -- a slide presentation
A Fair Shake for Kids -- a brochure

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